

ALLOCATION AND APPORTIONMENT OF INCOME

ATTACHMENT TO FORM N-30

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a unitary business within and without Hawaii.

- (a) Exact corporate title _____ Income year ended _____
- (b) Business activities engaged in within and without Hawaii _____
- (c) Business activities engaged in within Hawaii only _____
- (d) Indicate location of business activities _____
- (e) Are the amounts shown on Schedule O, lines 11 through 16, 19, and 20 the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? ☐ YES ☐ NO If "NO", attach explanation. See Instructions.

Item No.

1. Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1.

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State Adjustments

ADD:

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| 2. Dividends from Schedule C, line 8. | 2 | |
| 3. Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (Attach schedule). | 3 | |
| 4. Other adjustments (Attach schedule). | 4 | |
| 5. Total (lines 2 to 4 inclusive) | 5 | |

DEDUCT:

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|---|----|--|
| 6. Dividends received included on Form N-30, page 1, line 8 | 6 | |
| 7. Interest on obligations of United States included on Form N-30, page 1, line 8 | 7 | |
| 8. Other deductions or adjustments (Attach schedule) | 8 | |
| 9. Total (lines 6 to 8, inclusive) | 9• | |
| 10. Taxable income after Hawaii adjustments (line 1 plus line 5, minus line 9) | 10 | |

Adjustments to Arrive at Unitary Business Income Subject to Tax

DEDUCT:

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| 11. Non-business or nonunitary dividends included on Form N-30, page 1, line 8, and included on line 1 above | 11 | |
| 12. Interest from nonunitary business (Attach schedule). | 12 | |
| 13. Royalties from nonunitary business assets (Attach schedule). | 13 | |
| 14. Net profit from nonunitary business (including rental property) operated on a separate accounting basis | 14 | |
| 15. Net gain from nonunitary business assets (Attach schedule) | 15 | |
| 16. Other adjustments (Attach schedule). | 16 | |
| 17. Total (lines 11 to 16, inclusive) | 17 | |
| 18. Balance (line 10 minus line 17) | 18 | |

ADD:

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| 19. Net loss from nonunitary business (including rental property) operated on a separate accounting basis | 19 | |
| 20. Net loss from nonunitary business assets (Attach schedule). | 20 | |
| 21. Total of lines 19 and 20 | 21 | |
| 22. Unitary business income from sources within and without Hawaii (line 18 plus line 21) | 22• | |
| 23. Allocate _____% (from Schedule P, line 5), as income from unitary business attributable to Hawaii and subject to tax. (Multiply line 22 by the %). | 23 | |

Classification of Unitary Business Income Subject to Tax

24.	Enter the portion of the amount on line 23 that is ordinary income	24	
25.	Enter the portion of the amount on line 23 that is net capital gain. Also, enter on Form N-30, Schedule J, line 13	25	
26.	Total (lines 24 and 25). This total must be equal to the amount on line 23.	26	

Income Wholly Attributable to Hawaii Subject to Tax

27.	Gain (or loss) from sale of real estate and other tangible assets not connected with the unitary business	27	
28.	Royalties from property not used in the unitary business	28	
29.	Net profit (or loss) from business other than unitary (including rental property) within Hawaii	29	
30.	Net gain from sale of assets not connected with unitary business, located in or having tax situs in Hawaii:		
	(a) Net short-term capital gain — from Form N-30, Schedule D, line 12	30(a)	
	(b) Net capital gain attributable to Hawaii, from Form N-30, Schedule D, line 13, if any. (This amount, if any, also should be entered on Form N-30, Schedule J, line 13)	30(b)	
	(c) Net gain (or loss) from sale or exchange of property other than capital assets — from Schedule D-1, line 20	30(c)	
31.	Income from intangible personal property. Include entire income (or loss) of intangibles which, because of domicile of the corporation or business situs of intangibles, are located in Hawaii. Add back Hawaii allocated, non-business or nonunitary income and dividends.		
	(a) Dividends included on line 11 (Attach schedule)	31(a)	
	(b) Interest	31(b)	
	(c) All other income from intangibles (Attach schedule)	31(c)	
32.	Total income wholly attributable to Hawaii (lines 27 to 31c)	32	
33.	Total of lines 23 and 32	33	
34.	Net operating loss deduction (Attach schedule)	34	
35.	Taxable income (or loss) for Hawaii tax purposes (line 33 minus line 34). Enter here and on Form N-30, Schedule J (page 2, line 12)	35	